Dreher Consulting®

AUDIT QUESTION CATALOGUE · ERP SELECTION

Seven audit questions: Is your ERP decision basis robust?

A self-assessment with evidence requirements, scoring and stop signals — to work through in-house, before you sign.

7 audit questions | Scorecard · max. 14 points | 3 stop signals

Why this catalogue — and why before you sign

Most wrong ERP decisions are already built in by the time of signature: in requirements taken from vendor templates, demos with sample data, estimates without documented assumptions and decision papers without an exit option. None of these stands out in day-to-day project work — every one of them becomes expensive once the project is running.

The following seven audit questions show whether your decision basis withstands scrutiny: by an advisory board, a bank — or the reality of the project. They cover requirements, demos, effort estimates, the commercial structure and the governance of the decision. What matters is not whether you can answer the questions with a yes — but whether you can **evidence** that yes.

How to use this catalogue

1. **Answer in writing.** Answer every question in writing — not in your head. What cannot be written down is not an answer.
2. **Name the evidence.** For every yes, name the document: title, version, storage location. A yes without evidence counts as partial.
3. **Assign points.** 2 points: yes, evidence on file. 1 point: partial or without evidence. 0 points: no, or don't know.
4. **Evaluate.** Fill in the scorecard on page 10, read the evaluation — and check the three stop signals.

> **Recommendation:** Work through the catalogue twice — once alone (about 30 minutes) and once with the leadership team (60–90 minutes). If the results differ noticeably, that is itself a finding: the decision basis then lives in heads, not in documents.

Can you name, for every knockout requirement, which department contributed it — or does the catalogue come from a vendor template?

WHY THIS QUESTION IS DECISIVE

A requirements catalogue built from a vendor's or portal's template tests what the market can do — not what your business needs. If you cannot name the origin of every knockout requirement, you have handed over the yardstick for the decision. And when it comes to a dispute — at acceptance or over an additional claim — only what demonstrably came from your own organisation counts.

> **WHICH EVIDENCE COUNTS**
>
> A requirements list with an owner for every knockout criterion (department, name, date collected) and a documented prioritisation logic — including the requirements that were deliberately discarded.

WARNING SIGNS FROM PRACTICE

- The catalogue is based on a template from the internet or from a vendor.
- The departments "added to" the list rather than compiling it.
- More than 25 knockout criteria — then things were collected, not prioritised.

PROBING QUESTION FOR THE LEADERSHIP TEAM

Which three knockout requirements would change the choice of system if they were dropped — and who in the company can justify that?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don't know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

Has every vendor shown your critical exception cases in the demo system — with your data rather than sample data?

WHY THIS QUESTION IS DECISIVE

Any serious system can handle standard processes — demos with sample data therefore mainly show presentation quality. An ERP is decided on your exceptions: partial deliveries, batch traceability, returns, special terms. Whatever was not shown there becomes customising later — at your cost.

> **WHICH EVIDENCE COUNTS**
>
> A demo script with your five to ten critical business cases, identical for all vendors, plus minutes of every session: what was shown with your data — and what was merely promised?

WARNING SIGNS FROM PRACTICE

- The demo followed the vendor's agenda, not your script.
- "We'll solve that in customising" — with no effort estimate.
- The vendors saw different cases; comparability is missing.

PROBING QUESTION FOR THE LEADERSHIP TEAM

Would your key users recognise the processes shown as their daily work?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don't know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

QUESTION 3 OF 7 · EFFORT ESTIMATES

Are the assumptions behind the estimates for data migration and interfaces available in writing?

WHY THIS QUESTION IS DECISIVE

Data migration and interfaces are the most frequent sources of budget overruns — not because the estimating is done badly, but because estimates rest on unspoken assumptions: data quality, volumes, test cycles. If an assumption tips, the price tips. Without written form, you carry that risk alone.

> **WHICH EVIDENCE COUNTS**
>
> A catalogue of assumptions for every estimate line (data quality, volumes, number of test runs, responsibilities) — as part of the offer, not as a conversation note.

WARNING SIGNS FROM PRACTICE

- An estimate "from experience", without analysis of your real data.
- No trial migration agreed before the contract is signed.
- Interfaces as a person-day range with no scope description.

PROBING QUESTION FOR THE LEADERSHIP TEAM

What does it cost if data quality is 30 per cent worse than assumed — and who carries that?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don't know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

QUESTION 4 OF 7 · BUSINESS CASE

Is the internal contribution of your key users priced into the business case?

WHY THIS QUESTION IS DECISIVE

The biggest hidden cost block of any ERP project appears in no offer: your key users. 20 to 50 per cent of their time tied up for months — while the day-to-day work carries on. A business case without internal person-days is structurally flattered and will not add up in the post-go-live benefits review.

> ### WHICH EVIDENCE COUNTS
> A contribution plan per key user (role, percentage share, period, cover arrangement) as a cost line in the business case — confirmed in writing by the heads of department.

WARNING SIGNS FROM PRACTICE

- “The colleagues will do that on the side.”
- No cover arrangement for the line tasks.
- The departments have never seen the deployment plan.

PROBING QUESTION FOR THE LEADERSHIP TEAM

Which tasks of your best people will sit untouched for six months — and what does that cost?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don’t know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

Do you know which line items in the offer are fixed-price and which are billed by effort?

WHY THIS QUESTION IS DECISIVE

The mixed calculation is the silent renegotiation: fixed price for the visible, billing by effort for the unknown. If you do not know the boundary between the two for each line item, you do not know your financial risk — and after signing you negotiate from the weaker position.

> **WHICH EVIDENCE COUNTS**
>
> An offer analysis with every line item marked (fixed price or effort) plus a defined change-request process with day rates and a cap — negotiated before signature.

WARNING SIGNS FROM PRACTICE

- “Fixed price” refers only to the licences.
- Concept work and workshops run on effort.
- The change-request day rate is above the project day rate.

PROBING QUESTION FOR THE LEADERSHIP TEAM

How large is the effort-based share of the total volume — and with what factor was it priced into the business case?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don’t know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

QUESTION 6 OF 7 · GOVERNANCE

Does your decision paper contain the option to postpone or abandon the change?

WHY THIS QUESTION IS DECISIVE

A paper without the option to “postpone or abandon” is not a decision paper — it is an approval paper. You only remain able to act with defined points at which stopping is legitimate and affordable — otherwise the sunk-cost argument governs from day one.

> **WHICH EVIDENCE COUNTS**
>
> A decision paper with an evaluated do-nothing or do-it-later option, stage gates with abandonment thresholds in the draft contract, and priced exit costs per gate.

WARNING SIGNS FROM PRACTICE

- The paper only knows system options A, B and C.
- No contractual exit window after the concept phase.
- “We’re too far in to stop now” is heard before the signature.

PROBING QUESTION FOR THE LEADERSHIP TEAM

Does the vendor know your abandonment thresholds — and has it accepted them in the contract?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don’t know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

QUESTION 7 OF 7 · DOCUMENTATION & TRACEABILITY

Could your advisory board or your bank reconstruct the decision from the documents alone?

WHY THIS QUESTION IS DECISIVE

The external audit view is the hardest test of a decision basis. If the advisory board, shareholders or bank cannot reconstruct the decision from the documents alone, it is not audit-proof. For six- and seven-figure investments exactly this traceability is demanded — at the latest at financing, succession or M&A.

> **WHICH EVIDENCE COUNTS**
>
> A decision dossier: criteria, weighted alternatives, discarded options with reasons, assumptions and risks — readable without verbal explanation.

WARNING SIGNS FROM PRACTICE

- The decision lives in presentations and email threads.
- Discarded options are justified nowhere.
- Asked “Why not vendor B?”, three people give three different answers.

PROBING QUESTION FOR THE LEADERSHIP TEAM

Would the documentation survive a later audit or due diligence unscathed?

YOUR SCORE

☐ **2 points** — yes, evidence on file ☐ **1 point** — partial / no evidence ☐ **0 points** — no / don’t know

YOUR EVIDENCE (DOCUMENT, VERSION, LOCATION)

EVALUATION

Your scorecard

#	Audit question	Points (0–2)
1	Origin of the knockout requirements	
2	Exception cases in the demo system, with your data	
3	Assumptions on migration and interfaces in writing	
4	Internal contribution effort in the business case	
5	Fixed-price and effort line items known	
6	Postpone and abandon option in the decision paper	
7	Traceability for advisory board and bank	
	Total (max. 14 points)	

What your result means

12–14 points: robust. Your decision basis is likely to withstand external scrutiny. Close the remaining individual gaps — and obtain an independent second opinion before signature as the final step.

8–11 points: incomplete. The decision is not yet ready for signature — but the gaps are named and closable. Priority goes to every question scored 0. Clarify which gaps you can close internally and where external experience is faster.

0–7 points: not ready for a decision. Postpone the signature. This basis would stand up neither to your advisory board nor to project reality. That is not a setback but the cheapest moment for the correction — every one of these gaps costs a fraction before contract signature of what it costs afterwards.

Regardless of the total: three stop signals. 0 points on question 3 (assumptions), question 5 (fixed price/effort) or question 6 (exit option) is a stop signal — this is where the most expensive renegotiations arise, and none of these gaps can be closed cost-neutrally after the contract is signed.

THE NEXT STEP

And if questions stay open?

Some of the gaps can be closed in-house — with discipline in documentation, requirements gathering and the business case (typically questions 1, 4 and 7). Other gaps need experience and a negotiating position that rarely exist internally: robust demo scripts, assumption catalogues for migration and interfaces, the commercial analysis of the offer and contractually anchored exit windows (typically questions 2, 3, 5 and 6).

If individual questions stay open — or your score is below 12 points — a short conversation clarifies which gaps need closing before signature and which you can close yourself. As independent advisers with no software sales, we have no interest in a particular outcome: “postpone” is also a good result if the decision basis demands it.

Arrange an initial conversation

30 minutes, no obligation: we prioritise your open questions and name what needs clarifying before signature.

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About this catalogue

The audit question catalogue is an excerpt from the Decision Architecture Assessment (DAA™) — Dreher Consulting’s management check before ERP, process and AI investments. In one to two weeks, the DAA™ clarifies the target scenario, decision logic and project approach before budget and organisation are committed.

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